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Govt. Pr-27—65,000 31.10.60.

Education (1953.) Department.

pt SERIES.

G.O. NO. 61

61

Dated 31-1-53.

Chief

FK

FOR MYSORE STATE

P-6/E1

[Despatch Abstract.]

Audit Report 1950-51 - Ele. Edn. Fund -

ML Cl - Hospet Rewarded.

D EXAMINER'S OFFICE.

L.F.No. 9065 Dated 24-12-52.

Sub: Audit Report - 1950-51 - Elementary Education Funds - Hospet Municipal Council - replies - forwarded.

Forwarded to the Secretary to Government, Education Department, with copies of the replies of the Commissioner and council resolution approving the same.

2. The original audit report issued to the Commissioner is reported to have been misplaced and is not traceable.

3. Objections in para 3(b)(c) and (d) have been admitted.

4. Para 5: The Commissioner has been requested to effect the necessary adjustments and report.

Assistant Examiner of Local Fund Accounts.

To
The ~~Commr~~ Secretary to Government,
~~Education~~ Department, Madras.

SECOND ASSISTANT SECRETARY
26 DEC 1952
EDUCATION DEPARTMENT

Audit Report on the Elementary education fund accounts of the Hospet Municipal Council. (Bellary Dt.) for tye year 1950-51.

Name of auditor: Sri. K. Suryanarayanamurty. District Inspector.

Time taken for audit:- From the 26th September 51 to the 17th

The office of the Commissioner was held by Sri. M. Venkata krishna reddy from 1-4-50 to 8-4-50, Sri. S.V. Jaggarao from 9-4-50 to 8-10-50 and Sri. Y Venkatanarayana from 9-10-50 to 31-3-51.

The receipts and charges are shown in the annual account appended together with the opening and closing balance. The opening balance in the sash book is in agreement with the closing balanc of the previous year. A single cash book was maintained for both the general and elementary education funds during the year. The closing balance agrees with the consolidated closing balanc of the various funds as per the abstract attached to the amount for March 1951 and is in agreement with the balance in the sub-Treasury and co-operative bank pass books after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. Pending paras of the previous year.

(a) Para 3 of the A.R. for 1948-49 (Para 4 (a) of the A.R. for 1949-50.) Expenditure in excess of budget allotment.

Sanction of the D.P.I remained to be obtained and pointed out.

(b) Para 4 of the A.R. for 1948-49 (Para 4 (b) of the A.R. for 1949-50) Appointment of an unqualified music teacher:

Sanction of the D.P.I. for the continuance of the unqualified music teacher remained to be obtained or pointed out.

(c) Para 6 (ii) of the A.R. for 1948-49: (Para 4 (d) of the A.R. for 1949-50): Service registers defects:

M. Zaina Bibi, mistress was confirmed with effect from 22-6-43 Information as to whether her lien in the Bellary District Board was removed was not obtained.

(d) Item 2 of the O.S. for 1949-50-I half year: Excess leave to Srii M. Chenna Basaiah, Asst. teacher.

The excess leave salary of Rs.26-5-0 remained to be recovered and credit pointedout.

(e) Para 5 of the A.R. for 1949-50: P.F. recovery from Sarma Bi Asst. Mistress Muslim girls school:

She was contributing to P.F. only from 1-4-50 even though she was confirmed with effect from 29-4-45. The arrears of contribution remained to be recovered.

4 Qualifications in craft traning by Elementary school teachers not insisted upon.

Qualification in craft traning by the Elementary school teachers was not insisted upon as required by G.O. No.2392 Edn. dated 22-7-49. The following teachers were newly appointed during the year even though they did not possess the craft training certificates:-

Sri. H.Venkobachar- 4th Asst. in Agasarakeri school
Sri. K. Hampayya- 5th Asst. in Hindu Ele. School.
Sri. H.M. Basavannayya.

In the case of the other teachers, information as to whether they acquired the craft training qualification or not was not recorded in the service registers and no action was taken to with-hold the increments of the teachers who failed to acquire the requisite qualification.

5. Education tax collections on property tax-defects in allocation

Water and drinage tax at 1½% of the property rentals of all buildings was levied for the first time in the Municipality with effect from 1-10-50 as per G.O.No. 2044 H. dated 6-6-50, raising the total percentage of property tax on buildings to 13/- the II half year of 1950-51 from 11½% in the first half year. The proportion of the education tax to the total half yearly tax on buildings would therefore work out to 7 : 46 for the I half year and 7 : 52 for the II half year. In allocating the total property tax collections, education tax gross collections were calculated at the proportion of 7 : 52 for the whole year. This was irregular. Necessary re-adjustment should now be made.

6. Service registers defects:

(a) Service registers were not opened for the following teachers.

1) Sri. H.M. Basavannayya.
2) Sri. K. Hampayya.

(b) In spite of the defect having been pointed out in para 6 of the A.R. for the previous year, certificates of age, health and vaccination were not obtained in respect of the following teachers and the dates of their first appointment etc. were not recorded in their service registers.

1) Sri. V.B. Joshi - H.M. Telugu Ele. School.
2) Srimathi M. Gnanamma. Asst. -do-
3) Sri. G. Gundabhat H.M. Agasarakeri School.

7. Result of audit.

The result of audit may be considered satisfactory.

8. Receipts and charges.

The total receipts and charges for the year were Rs.18,532-9-7 and Rs.30,446-14-0 respectively.

Pending objections.

Eight items of objections involving an amount of Rs.1,439-5-0 were pending settlement as detailed below:-

		Amount.
1948-49	3 items	Rs.1,413-0-0
1949-50	2 items	" 26-5-0
1950-51	3 items	" - - -
Total	8 items	" 1,439-5-0

(Sd) V. Srinivasan.
Asst. Examinar of Local Funds accounts.

Town copy

T. R. Ramappa
Commissioner.
Prosper Management V.S. 11.52

Replies to Audit Report on the Elementary Education Fund Accounts of the Hospet Municipal Council (Bellary District) for the year 1950-51.

Para 1 and 2 : Noted.

Para 3(a) The file will be traced and produced at next audit.

Para 3(b) The Director of Public Instruction, Madras was pleased to ratify the action in having continued the unqualified music teacher for the period from 1-6-46 to 20-10-48 in his proceedings No. 2998-B6-52 dated 11-9-52.

The objection may be admitted.

Para 3(c) She was granted lien by annual extension for three years since 21-6-43 by the Bellary District Board and is in continuous service in this Municipality from 22-6-43 to date amounting to 12 years of service. Hence the objection may be admitted.

3(d) The excess leave salary of Rs.26-5-0 has since been recovered from the Provident fund account of the employee in T.E.No. 7 of 10-51.

3(e) The Arrear contribution of Rs.120/- is being recovered in 24 easy monthly instalment which may be verified at next audit.

Para 4 Craft training qualification is being insisted upon on all the employees and increments due to them are being withheld in case of such of those employees who have not acquired the craft qualification. The service registers will be produced at next audit, for verification.

In the following cases of new entrants information ~~information~~ is furnished against each:-

Sri. H. Venkobachar: Since under gone Adult school Teachers' training at Hindupur from 24-10-47 to 7-12-49 and acquired craft qualification.

Sri. K. Hampayya: He has not yet acquired the craft qualification and hence his II increment due on 9-7-52 has been withheld.

Sri. H.M. Basavannayya: Since transferred to Municipal High School.

Para 5 The Education tax for I and II half years works out to Rs.5725-3-3 and 690-5-3 amounting to a total of Rs.6415-8-6. Education tax on arrear collections was Rs. 349-2-8. Hence the total amount of Rs.6764-11-2 has been taken to allocation and hence this objection may be admitted.

Para 6(a) Service Registers were opened in the case of H.M. Basavannayya, K. Hampaiah and entries recorded. May be verified at next audit.

(b) V.B. Joshi -- left the service.
2) M. Gnanamma -- will be obtained and produced at next audit.
3) G. Gundabhat -- died.

Para 7 and 8 noted.

Para 9 Action on all the pending objections have been taken and pendincy will be reduced by next audit.

T. Bhimappa
COMMISSIONER 5.11.52
5/11

R. F. XXXVIII-9—614. 2—9—50.

Annual Account of Receipts and Charges of the Elementary Education Fund of the Hubli-municipal council for the year 1950—1951.

Heads.	Actuals, 1950-51.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Opening Balance ..	5087	7	2						
Receipts—Ordinary.									
(1) Education tax	6,788	12	1				12,800	-	
(2) Fees and penalties under the Elementary Education Act.									
(3) Income from investments, etc.									
(4) School fees									
(5) Endowments									
(6) Contributions									
(7) Other receipts	214	-	-				200	-	
(8) Government grant—									
(i) Under section 37 of the Elementary Education Act.	4,911	14	-				6,149	-	
(ii) Under proviso to section 37 of the Elementary Education Act.	3,273	-	-				3927	-	-
compensation for the education cess levied as surcharge on property tax		-	-				2391	-	-
(9) Contribution from the General Account—									
(a) For payment of temporary allowance of Rs. 4.									
(b) For other purposes	3360	-	-				3360	-	
(10) Investments realized									
(11) Advances recovered									
Deduct—Refunds	(—) 15	-	6				(—) 20	-	
Deduct—Amount transferred to Capital.									
Total ...	18 532	9	7				28,007	-	-
Receipts—Capital.									
1. Government grants									
2. Endowments and contributions ...									
3. Loans									
4. Contribution from General Account—Ordinary									
5 Investments realized									
Add—Amount transferred from Ordinary...									
Total ...									
Total, Ordinary and Capital ...	18,532	9	7				28,007	-	-
Grand total, including opening balance ...	23,620	-	9				28,007	-	-

Heads	Actuals, 195 -5		Total.		Final Budget Appropriation.	
Expenditure—Ordinary.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Staff—						
Salaries and allowances						
Masters	16,291 13 -				27,850 -	
Dearness Allowance	9,377 6 -					
Clerks and servants						
Education Tax—Collection Charges ...	985 - -				700 - -	
Contribution to Provident Fund ...	789 -				800 - -	
Travelling allowances						
Stipend of teachers sent for training ...						
2. Contingencies and equipment—						
Contingencies						
House-rent	1302 - -				1310 -	
Other items	1091 7 -				1200 -	
Equipment—						
Furniture apparatus					700 - -	
Library books and maps					200 -	
Other items						
3. Prizes and scholarships						
4. Repairs to buildings	196 4 -				500 -	
5. Contribution to panchayats						
6. Interest on and repayment of debt ...	4161 - -				4442 - -	
7. Investments made						
8. Advances recoverable						
Total ...	30,4486 14 -				33,702 - -	
Expenditure—Capital.						
1. Lands and buildings						
2. Equipment—						
(1) Furniture and apparatus						
(2) Library books and maps						
(3) Investments made						
(4) Other items						
Total ...						
Total, Expenditure (Ordinary and Capital) ...	30,4486 14 -				33,702 - -	
Total, closing balance ...	-6826 13 3				-5695 - -	
Grand total, including closing balance ...	23620 -9				28,007 -	

(True copy)

Norma 25/4/52.

195

District Inspector of Local Fund Accounts.

Copy of Council Resolution No. 494 dated 29-11-1952.

Meeting Subject:- Read:- 'Audit Report for 1950-51 Elementary Education Funds of this Municipality /together with the replies placed before the Council for approval.

Resolution:- Replies Approved

Sd. M. Venkataswamy,
C.M.C.

/true copy/

T. Basappa
COMMISSIONER. 3.12.52

Crn 59190/52

Education Department (D)

Sub:- AUDIT REPORT - 1950 - 1951 - Elementary Education Fund

Municipal Council, Hospet - Recorded

Read:- From the Municipal Commissioner, Hospet - Municipality,
Ref. No. nil dated 5-11-52.
From the Examiner of Local Fund Accounts, No. 9065
dated 26-12-52

ORDER Rt. ~~Mis.~~ No. 61 Edn. dated 31-1-53

Recorded.

To

The Municipal Commissioner, Hospet
(through the Chairman, Municipal Council).
The Director of Public Instruction (with a copy of the Audit report)
To the Examiner of Local Fund Accounts.
S.C. 1

Kept below